

AlixPartners, LLP

Exhibit B

**Detailed Description of AlixPartners' Hours
and Professional Fees by Matter Category**



Mr. John K. Kim
Chief Legal Officer
LTL Management LLC
501 George Street
New Brunswick, NJ 08933

Re: Chapter 11 Process / Case Management
Code: 20005188PA0002.1.1

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
06/05/2023	MB	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss case updates	0.5
06/05/2023	JEC	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss case updates	0.5
06/14/2023	JRC	Call with B. Erens (Jones Day) re: case updates	0.4
06/21/2023	JEC	Develop analysis of professional fees to support LTL team request	0.3
06/22/2023	JEC	Complete analysis of professional fees to support company request	0.3
06/27/2023	MB	Update the professional fee tracking scheduled based on fee applications filed with the court	1.3
06/27/2023	JEC	Review professional fee tracking information to support ongoing administration	0.3
06/29/2023	JEC	Compile professional fee payment support to facilitate communications to LTL team regarding payment administration	0.6
Total Professional Hours			4.2



Mr. John K. Kim
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Re: Chapter 11 Process / Case Management
Code: 20005188PA0002.1.1

PROFESSIONAL	RATE	HOURS	FEE
John R Castellano	\$1,400	0.4	\$ 560.00
Jarod E Clarrey	\$950	2.0	1,900.00
Mark Barnett	\$805	1.8	1,449.00
Total Professional Hours and Fees		4.2	\$ 3,909.00



Mr. John K. Kim
Chief Legal Officer
LTL Management LLC
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New Brunswick, NJ 08933

Re: U.S. Trustee / Court Reporting Requirements
Code: 20005188PA0002.1.5

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
06/07/2023	MB	Review quarterly US Trustee fee calculation	0.2
06/12/2023	MB	Generate the May MOR report and attachments	2.8
06/12/2023	MB	Update the global notes for the May MOR	0.3
06/13/2023	JEC	Review draft MOR documents to prepare for filing	0.4
06/15/2023	MB	Generate support for the US Trustee fee calculation in advance of call with D. Segal	0.7
06/16/2023	MB	Revise support schedules for the US Trustee fees based on feedback from D. Segal	0.8
06/16/2023	MB	Review the updated global notes provided by I. Perez (Jones Day) for the May MOR	0.4
06/21/2023	JEC	Finalize MOR to facilitate filing with Jones Day team	0.2
06/22/2023	JEC	Compile analysis of MOR information to support company request	2.3
06/22/2023	JEC	Update MOR analysis to prepare for company discussion	1.1
06/23/2023	JEC	Coordinate with company on MOR analysis	0.2
Total Professional Hours			9.4



Mr. John K. Kim
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New Brunswick, NJ 08933

Re: U.S. Trustee / Court Reporting Requirements
Code: 20005188PA0002.1.5

PROFESSIONAL	RATE	HOURS	FEE\$
Jarod E Clarrey	\$950	4.2	3,990.00
Mark Barnett	\$805	5.2	4,186.00
Total Professional Hours and Fees		9.4	\$ 8,176.00



Mr. John K. Kim
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New Brunswick, NJ 08933

Re: Adversary Proceedings & Contested Matters
Code: 20005188PA0002.1.16

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
06/20/2023	JRC	Review various court documents	1.0
06/27/2023	JRC	Review summary of motion to dismiss hearing	0.5
Total Professional Hours			1.5



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Re: Adversary Proceedings & Contested Matters
Code: 20005188PA0002.1.16

PROFESSIONAL	RATE	HOURS	FEE\$	FEE\$
John R Castellano	\$1,400	1.5	\$	2,100.00
Total Professional Hours and Fees		1.5	\$	2,100.00



Mr. John K. Kim
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New Brunswick, NJ 08933

Re: Preparation for / Attend Court Hearings
Code: 20005188PA0002.1.17

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
06/27/2023	JEC	Attend additional portion of motion to dismiss hearing telephonically	1.2
06/27/2023	JEC	Attend motion to dismiss hearing telephonically	2.2
06/28/2023	JRC	Participate in hearing regarding motion to dismiss	1.0
06/28/2023	JEC	Attend additional portion of motion to dismiss hearing telephonically	1.2
06/29/2023	JRC	Attend motion to dismiss hearing via Zoom	4.7
06/29/2023	JEC	Attend additional portion of motion to dismiss hearing telephonically	1.7
06/30/2023	JEC	Attend additional portion of motion to dismiss hearing telephonically	2.3
06/30/2023	JRC	Listen in to motion to dismiss hearing	1.0
Total Professional Hours			15.3



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Re: Preparation for / Attend Court Hearings
Code: 20005188PA0002.1.17

PROFESSIONAL	RATE	HOURS	FEE\$
John R Castellano	\$1,400	6.7	9,380.00
Jarod E Clarrey	\$950	8.6	8,170.00
Total Professional Hours and Fees		15.3	\$ 17,550.00



Mr. John K. Kim
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Re: Retention Applications & Relationship Disclosures
Code: 20005188PA0002.1.19

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
06/01/2023	ESK	Review supplemental disclosure declaration	0.2
06/02/2023	HES	Develop emails to and from I. Perez (Jones Day) re: response to US Trustee comments	0.2
Total Professional Hours			0.4



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Re: Retention Applications & Relationship Disclosures
Code: 20005188PA0002.1.19

PROFESSIONAL	RATE	HOURS	FEES
Elizabeth S Kardos	\$800	0.2	160.00
Heather E Saydah	\$550	0.2	110.00
Total Professional Hours and Fees		0.4	\$ 270.00



Mr. John K. Kim
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Re: Fee Statements & Fee Applications
Code: 20005188PA0002.1.20

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
06/01/2023	JEC	Review professional fees to support preparation of monthly fee statement	0.6
06/05/2023	JAB	Prepare professional fees for April 2023 Monthly Fee Statement	0.3
06/05/2023	JAB	Prepare 1st Monthly Fee Statement (April 2023)	1.6
06/06/2023	JEC	Review information to support fee statement preparation	0.3
06/09/2023	JAB	Revise First Monthly Fee Statement (April 2023)	0.3
06/09/2023	HES	Revise first monthly fee statement	0.2
06/14/2023	JAB	Create LEDES file for April 2023 monthly fee statement	0.8
06/14/2023	JAB	Email I. Perez and A. Rush (both Jones Day) attaching the First Monthly Fee Statement for filing with the court	0.2
06/14/2023	JAB	Finalize First Monthly Fee Statement (April 2023)	0.4
06/16/2023	JAB	Email I. Perez, M. Bales, A. Rush (all Jones Day) attaching the updated First Monthly Fee Statement for filing with the court	0.2
06/16/2023	JAB	Prepare professional fees for May 2023 Monthly Fee Statement	0.3
06/16/2023	JAB	Revise First Monthly Fee Statement (April 2023)	0.4
06/21/2023	JAB	Prepare professional fees for May 2023 Monthly Fee Statement	0.7
06/30/2023	JEC	Review professional fee detail to support preparation of monthly fee application	1.8
Total Professional Hours			8.1



Mr. John K. Kim
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Re: Fee Statements & Fee Applications
Code: 20005188PA0002.1.20

PROFESSIONAL	RATE	HOURS	FEES
Jarod E Clarrey	\$950	2.7	2,565.00
Heather E Saydah	\$550	0.2	110.00
Jennifer A Bowes	\$485	5.2	2,522.00
Total Professional Hours and Fees		8.1	\$ 5,197.00



Mr. John K. Kim
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Re: SOFAs and Schedules
Code: 20005188PA0002.1.21

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
06/08/2023	JEC	Update exhibit to support SOFAs/Schedules proposed amendments	1.7
06/08/2023	JEC	Review information to support SOFAs/Schedules proposed amendments	0.9
06/09/2023	JEC	Update exhibit to support SOFAs/Schedules proposed amendments	1.6
06/09/2023	JEC	Update SOFAs/Schedules proposed amendments based on feedback from Jones	0.3
		Day team	
Total Professional Hours			4.5



Mr. John K. Kim
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Re: SOFAs and Schedules
Code: 20005188PA0002.1.21

PROFESSIONAL	RATE	HOURS	FEE\$
Jarod E Clarrey	\$950	4.5	4,275.00
Total Professional Hours and Fees		4.5	\$ 4,275.00



Mr. John K. Kim
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Re: Meetings with Management and Advisors
Code: 20005188PA0002.1.22

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
06/21/2023	JEC	Call with D. Segal to discuss MOR information	0.1
06/22/2023	JEC	Call with D. Segal to discuss MOR analysis	0.3
06/22/2023	JEC	Call with D. Segal to discuss MOR supporting information	0.2
06/23/2023	JEC	Conference call with R. Dickinson and D. Segal regarding MOR analysis review	0.6
06/27/2023	MB	Meeting with D. Segal in order to discuss the professional fee tracking schedule	0.2
Total Professional Hours			1.4



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Re: Meetings with Management and Advisors
Code: 20005188PA0002.1.22

PROFESSIONAL	RATE	HOURS	FEEs
Jarod E Clarrey	\$950	1.2	1,140.00
Mark Barnett	\$805	0.2	161.00
Total Professional Hours and Fees		1.4	\$ 1,301.00